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10/24/2005 08:50 PM

To: Barbara Nann/R6/USEPA/US@EPA, Garyg Miller/R6/USEPA/US@EPA

cc: Pamela Travis/R6/USEPA/US@EPA

Subject: Gulfco Marine Maintenance Superfund Site

Dear Ms. Nann & Mr. Miller:

The attached letter from Sequa Corporation on behalf of its subsidiary, Chromalloy American Corporation, is being hand-delivered to you pursuant to Paragraph 83 of the UAO. This letter transmits Sequa Corporation's financial test letter, which was prepared in March 2005. Additionally, the Gulfco Marine Maintenance Superfund Site will be included as a Chromalloy American Corporation liability in the forthcoming March 2006 financial assurance letters.

Please contact me should you have any questions or concerns regarding the attached.

Best regards,

Tobias

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